

Amendments to the Specification:

Please amend the paragraph beginning at page 7, line 8 of the specification as follows:

The step of substituting may include the steps of preparing a cell in which a negative electrode and a positive electrode including the oxide are disposed in a non-aqueous electrolyte including a lithium salt (electrolyte salt); extracting the part of lithium in the oxide by charging the cell; after extracting the part of lithium in the oxide, replacing the non-aqueous electrolyte including a lithium salt (electrolyte salt) with a non-aqueous electrolyte including a ~~lithium~~ magnesium salt (electrolyte salt); and after the replacement of non-aqueous electrolyte, inserting magnesium into the oxide by discharging the cell.